

## § 301.6038-1

## 26 CFR Ch. I (4-1-09 Edition)

the corporation is a calendar year taxpayer:

*Example.* In 2007, Corporation S, an electing small business corporation with assets in excess of \$10 million, is required to file one Form 1120S, "U.S. Corporation Income Tax Return," 100 Forms W-2, "Wage and Tax Statement," 146 Forms 1099-DIV, "Dividends and Distributions," one Form 940, "Employer's Annual Federal Unemployment (FUTA) Tax Return," and four Forms 941, "Employer's Quarterly Federal Tax Return." Because S is required to file 252 returns during the calendar year, S is required to file its 2007 Form 1120S electronically.

(f) *Effective/applicability dates.* This section applies to returns of electing small business corporations that report total assets at the end of the corporation's taxable year that equal or exceed \$10 million on Schedule L of Form 1120S for taxable years ending on or after December 31, 2006, except for the application of the short year rules in paragraph (d)(5) of this section, which is applicable for taxable years ending on or after November 13, 2007.

[T.D. 9363, 72 FR 63812, Nov. 13, 2007]

### § 301.6038-1 Information returns required of U.S. persons with respect to certain foreign corporations.

For provisions relating to information returns required of U.S. persons with respect to certain foreign corporations, see §§1.6038-1 and 1.6038-2 of this chapter (Income Tax Regulations).

### § 301.6039-1 Information returns and statements required in connection with certain options.

For provisions relating to information returns and statements required in connection with certain options, see §§1.6039-1 and 1.6039-2 of this chapter (Income Tax Regulations).

[T.D. 7275, 38 FR 11346, May 7, 1973]

#### *Information Concerning Transactions With Other Persons*

### § 301.6041-1 Returns of information regarding certain payments.

For provisions relating to the requirement of returns of information regarding certain payments, see §§1.6041-1 to 1.6041-6, inclusive, of this chapter (Income Tax Regulations).

### § 301.6042-1 Returns of information regarding payments of dividends and corporate earnings and profits.

For provisions relating to the requirement of returns of information regarding payments of dividends and corporate earnings and profits, see §§1.6042-1 to 1.6042-4, inclusive, of this chapter (Income Tax Regulations).

### § 301.6043-1 Returns regarding liquidation, dissolution, termination, or contraction.

For provisions relating to the requirement of returns of information regarding liquidations, dissolutions, terminations, or contracts, see §§1.6043-1, 1.6043-2, and 1.6043-3 of this chapter (Income Tax Regulations).

[T.D. 7563, 43 FR 40222, Sept. 11, 1978]

### § 301.6044-1 Returns of information regarding payments of patronage dividends.

For provisions relating to the requirement of returns of information regarding payments of patronage dividends, see §§1.6044-1 to 1.6044-5, inclusive, of this chapter (Income Tax Regulations).

### § 301.6046-1 Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock.

For provisions relating to requirement of returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock, see §§1.6046-1 to 1.6046-3, inclusive, of this chapter. (Income Tax Regulations.)

### § 301.6047-1 Information relating to certain trusts and annuity and bond purchase plans.

For provisions relating to the requirement of returns of information regarding certain trusts and annuity and bond purchase plans, see §1.6047-1 of this chapter (Income Tax Regulations).

### § 301.6048-1 Returns as to creation of or transfers to certain foreign trusts.

For provisions relating to the requirement of returns as to creation of or transfers to certain foreign trusts, see §16.3-1 of this chapter (Temporary

## Internal Revenue Service, Treasury

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Regulations under the Revenue Act of 1962).

### **§ 301.6049-1 Returns regarding payments of interest.**

For provisions relating to the requirement of returns regarding payments of interest, see §§1.6049-1 to 1.6049-3, inclusive, of this chapter (Income Tax Regulations).

### **§ 301.6050A-1 Information returns regarding services performed by certain crewmen on fishing boats.**

For provisions relating to the requirement of returns of information regarding services performed by certain crewmen on fishing boats, see §1.6050A-1 of this chapter (Income Tax Regulations) and §301.6652-1 of this chapter (Regulations on Procedure and Administration).

[T.D. 7716, 45 FR 57124, Aug. 27, 1980]

### **§ 301.6050M-1 Information returns relating to persons receiving contracts from certain Federal executive agencies.**

For provisions relating to the requirements of returns of information relating to persons receiving contracts from certain Federal executive agencies, see §1.6050M-1 of this chapter (Income Tax Regulations).

[T.D. 8275, 54 FR 50372, Dec. 6, 1989]

### *Information Regarding Wages Paid Employees*

### **§ 301.6051-1 Receipts for employees.**

For provisions relating to statements for employees regarding remuneration paid during calendar year, see §31.6051-1 of this chapter (Employment Tax Regulations).

### **§ 301.6052-1 Information returns and statements regarding payment of wages in the form of group-term life insurance.**

For provisions relating to information returns and statements required in connection with the payment of wages in the form of group-term life insurance, see §§1.6052-1 and 1.6052-2 of this chapter (income tax regulations).

[T.D. 7275, 38 FR 11346, May 7, 1973]

### **§ 301.6057-1 Employee retirement benefit plans; identification of participant with deferred vested retirement benefit.**

(a) *Annual registration statement*—(1) *In general.* Under section 6057(a), the plan administrator (within the meaning of section 414(g)) of an employee retirement benefit plan must file with the Internal Revenue Service information relating to each plan participant who separates from service covered by the plan and is entitled to a deferred vested retirement benefit under the plan, but is not paid this retirement benefit. Plans subject to this filing requirement are described in subparagraph (3) of this paragraph. Subparagraph (4) describes how the information is to be filed with the Internal Revenue Service. In the case of a plan to which only one employer contributes, the time for filing the information with respect to each separated participant is described in subparagraph (5). In the case of a plan to which more than one employer contributes the time for filing the information with respect to a participant is described in paragraph (b)(2) of this section. Paragraph (b) of this section also provides other rules applicable only to plans to which more than one employer contributes.

(2) *Deferred vested retirement benefit.* For purposes of this section, a plan participant's deferred retirement benefit is considered a vested benefit if it is vested under the terms of the plan at the close of the plan year described in paragraph (a)(5) or (b)(4) of this section (whichever is applicable) for which information relating to any deferred vested retirement benefit of the participant must be filed. A participant's deferred retirement benefit need not be a nonforfeitable benefit within the meaning of section 411(a) for the filing requirements described in this section to apply. Accordingly, information relating to a participant's deferred vested retirement benefit must be filed as required by this section notwithstanding that the benefit is subject to forfeiture by reason of an event or condition occurring subsequent to the close of the plan year described in paragraph (a)(5) or (b)(4) of this section (whichever is